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Date	March 11, 2008 Reg. No.			29,324		
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tllockhart@varnumlaw.com

Phone: 616/336-6000

Fax: 616/336-7000

Date: March 11, 2008

Pages: 4, including cover page

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Sincerely,

Lynne M. LaSarge Assistant to Thomas L. Lockhart Varnum, Riddering, Schmidt & Howlett LLP